

**I. AMENDMENTS TO THE CLAIMS:**

Kindly cancel claims 1-8 without prejudice, and add new claim 9, as follows.

The following Listing of Claims replaces all prior listings, or versions, of claims in the above-captioned application.

**LISTING OF CLAIMS:**

1 - 8. (Cancelled)

9. (NEW) A fiber-reinforced heat-resistant sound-absorbing material comprising:

(a) a fiber preform made of silicon carbide short fibers having heat resistance of 1000°C or greater; and

(b) a heat resistant compound having heat resistance of 1000°C or greater and applied onto the surface of the fibers,

wherein the fiber-reinforced heat-resistant sound-absorbing material has a porosity of 95% or greater,

wherein the silicon carbide fibers contain a metal element which is selected from the class consisting of Group II, III and IV metal atoms of the periodic table and in which a temperature at which a free energy change in the carbon reduction reaction of the oxide of the metal element becomes a negative value is higher than a temperature at which a free energy change in the carbon reduction reaction of silicon oxide becomes a negative value, and wherein the silicon carbide fibers have an oxygen content falling within a range of from 2 to 13 wt.%.